



24 January 2008

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl No. : 10/821,582 Confirmation No. 1899
Title : Virtual Supercomputer
Applicant : Gary C Berkowitz *et al*
Filed : 04-09-2004
Art Unit : 2128
Examiner : Anshul Mangal

TO: Commissioner for Patents
Alexandria, VA
Attn: Anshul Mangal, Examiner

Sent via Fax (571 273-8300) and U.S. Mail

Certificate of Fax Transmission

I hereby certify that this paper is being
Transmitted via Fax to 571-273-8300
To Technology Center 3600 this 27th
Day of January, 2008.



Gary C Berkowitz

AMENDMENT

Sir:

In response to the Office Action of July 25, 2007, please amend the above-referenced application as follows:

Amendments to the Claims begin on page 3.

Amendments to the Drawings begin on page 11.

Amendments to the Brief Description of the Drawings begin on page 28.

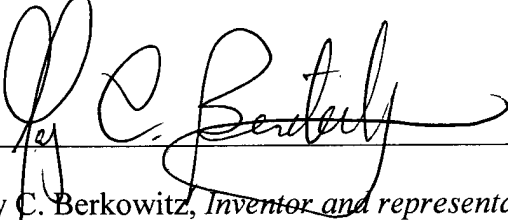
COVER LETTER

Dear Mr. Mangal:

This letter & filing is a follow-up to, and the second part of, the previous filing of 01-25-08, which is in reply to your Office Action of July 25 2007, and includes the three new "system" Claims to complement the three amended "method" Claims of the previous filing. It also includes the Amended Drawings, and Brief Description of the Drawings, that correspond to the amended Detailed Description resulting from the incorporation into the Specification of the previously non-compliant Appendix A of the original application. The amendments are responsive to the issues raised in your communication.

Thank you for your consideration.

Respectfully,

A handwritten signature in black ink, appearing to read 'G. C. Berkowitz', is written over a horizontal line.

Gary C. Berkowitz, *Inventor and representative for Berkowitz et al*
Centennial, CO